

**Iowa Department of Revenue  
County Treasurer's  
Monies and Credits Report**

County: \_\_\_\_\_

Payment Date: ☐ November 1, 20\_\_ ☐ May 1, 20\_\_ (check one and complete year)

Tax Period: \_\_\_\_\_ (assessment year)

	State portion of tax on Value of Capital of <b>Loan Agencies</b>	State portion of tax on Value of Reserves of <b>Credit Unions</b>	Total
Current Taxes Collected			
Delinquent Taxes For assessment year _____			
Total			

Per Code sections 430A.3 and 533.24, monies and credits is a tax on the capital of certain businesses and reserves of credit unions making loans or investments within the State.

Tax is determined by the board of assessors, placed on the tax list and collected by the county treasurer. The county treasurer must remit the state's 50% share of the monies and credits tax to the Department.

Payments are due to the Department in September and March following the assessment year. For example, tax assessed for the period ending December 2003 is due in two equal payments due November 1, 2004, and May 1, 2005.

Payments must be remitted to:  
Iowa Department of Revenue  
Monies and Credits Tax  
P.O. Box 10413  
Des Moines, Iowa 50319